

“बिजनेस पोस्ट के अन्तर्गत डाक शुल्क के नगद भुगतान (बिना डाक टिकट) के प्रेषण हेतु अनुमत. क्रमांक जी.2-22-छत्तीसगढ़ गजट / 38 सि. से. भिलाई. दिनांक 30-05-2001.”



पंजीयन क्रमांक
“छत्तीसगढ़/दुर्ग/09/2013-2015.”

छत्तीसगढ़ राजपत्र

(असाधारण)
प्राधिकार से प्रकाशित

क्रमांक 32]

रायपुर, बुधवार, दिनांक 15 जनवरी 2020 — पौष 25, शक 1941

वाणिज्यिक कर विभाग
मंत्रालय, महानदी भवन, नवा रायपुर अटल नगर

अटल नगर, दिनांक 3 जनवरी 2020

अधिसूचना
सं. 02/2020—राज्य कर

क्रमांक एफ-10-02/2020/वाक/पांच (02).— राज्य सरकार, छत्तीसगढ़ माल और सेवा कर अधिनियम, 2017 (2017 का 7) की धारा 164 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, छत्तीसगढ़ माल और सेवा कर नियम, 2017 का और संशोधन करने के लिए निम्नलिखित नियम बनाती है, अर्थात् :-

- (1) इन नियमों का संक्षिप्त नाम छत्तीसगढ़ माल और सेवा कर (संशोधन) नियम, 2020 है।
(2) ये इस अधिसूचना के जारी होने की तारीख को प्रवृत्त होंगे।
- छत्तीसगढ़ माल और सेवा कर नियम, 2017 (जिसे इसमें इसके पश्चात् उक्त नियम कहा गया है) के नियम 117 में,-
(क) उपनियम (1क) में, 31 दिसम्बर, 2019 से “31 दिसम्बर, 2019” अंकों, अक्षरों और शब्द के स्थान पर, “31 मार्च, 2020” अंक, अक्षर और शब्द रखे जाएंगे;
(ख) उपनियम (4) के खंड (ख) के उपखंड (iii) के परंतुक में, “31 जनवरी, 2020” अंकों, अक्षरों और शब्द के स्थान पर, “30 अप्रैल, 2020” अंक, अक्षर और शब्द रखे जाएंगे।
- उक्त नियम के प्ररूप आरईजी-01 के भाग-ख में क्रम संख्यांक 12 और क्रम संख्यांक 13 तथा इनसे संबंधित प्रविष्टियों के स्थान पर निम्नलिखित रखा जाएगा, अर्थात् :-

12	क्या आप विशेष आर्थिक जोन यूनिट के रूप में रजिस्ट्रीकरण के लिए आवेदन कर रहे हैं?	हां <input type="checkbox"/>	नहीं <input type="checkbox"/>
	(i) विशेष आर्थिक जोन के नाम का चयन करें		
	(ii) अनुमोदन आदेश संख्या और आदेश की तारीख		
	(iii) विधि मान्यता की अवधि	से <input type="text"/> दिन/मास/वर्ष	तक <input type="text"/> दिन/मास/वर्ष
	(iv) अनुमोदन करने वाले प्राधिकारी का पदाभिधान		
13.	क्या आप विशेष आर्थिक जोन	हां <input type="checkbox"/>	नहीं <input type="checkbox"/>

	विकासकर्ता के रूप में रजिस्ट्रीकरण के लिए आवेदन कर रहे हैं?		
	(i) विशेष आर्थिक जोन विकासकर्ता के नाम का चयन करें		
	(ii) अनुमोदन आदेश संख्या और आदेश की तारीख		
	(iii) विधिमान्यता की अवधि	से	दिन/मास/वर्ष
	(iv) अनुमोदन करने वाले प्राधिकारी का पदाभिधान	तक	दिन/मास/वर्ष
			"।

4. उक्त नियम के प्ररूप जीएसटीआर-3क में,-

(क) "विवरणी फाइल न करने के लिए धारा 46 के अधीन विवरणी का व्यतिक्रम करने वाले को सूचना" शीर्षक के अधीन क्रम संख्यांक 2 में, "कर दायित्व का निर्धारण किया जाएगा" शब्दों के स्थान पर, "कर दायित्व का निर्धारण किया जा सकेगा" शब्द रखे जाएंगे;

(ख) "विवरणी फाइल न करने के लिए धारा 46 के अधीन विवरणी व्यतिक्रम करने वाले को सूचना" शीर्षक के अधीन क्रम संख्यांक 4 के पश्चात्, निम्नलिखित क्रम संख्यांक अंतःस्थापित किया जाएगा, अर्थात् :-

"5. यह एक प्रणाली सृजित सूचना है और इसमें हस्ताक्षर अपेक्षित नहीं है।"

(ग) "रजिस्ट्रीकरण के रद्द किए जाने पर अंतिम विवरणी फाइल न करने के लिए धारा 46 के अधीन विवरणी का व्यतिक्रम करने वाले को सूचना" शीर्षक के अधीन क्रम संख्यांक 3 में "कर अवधि के लिए कर दायित्व का अवधारण किया जाएगा" शब्दों के स्थान पर, "कर अवधि के लिए कर दायित्व का अवधारण किया जा सकेगा" शब्द रखे जाएंगे;

(घ) "रजिस्ट्रीकरण के रद्द किए जाने पर अंतिम विवरणी फाइल न करने के लिए धारा 46 के अधीन विवरणी का व्यतिक्रम करने वाले को सूचना" शीर्षक के अधीन क्रम संख्यांक 4 के पश्चात्, निम्नलिखित क्रम संख्यांक अंतःस्थापित किया जाएगा, अर्थात् :-

"5. यह एक प्रणाली सृजित सूचना है और इसमें हस्ताक्षर अपेक्षित नहीं है।"

5. उक्त नियम में प्ररूप आईएनवी-01 के स्थान पर निम्नलिखित प्ररूप रखा जाएगा, अर्थात् :-

"टिप्पण : स्कीम में क्षेत्र गणनांक साधनों का होना । नीचे इस स्तंभ में प्रयुक्त विभिन्न प्रतीकों का अर्थ नीचे दिया गया है:

0.1 : इससे अभिप्रेत है कि यह मद वैकल्पिक है भले ही इसका उल्लेख किया गया हो लेकिन इसको दोहराया नहीं जा सकता।

- 1..1 : इससे अभिप्रेत है कि यह मद अनिवार्य है और इसका उल्लेख केवल एक बार ही किया जा सकता है।
- 1..८ : इससे अभिप्रेत है कि यह मद अनिवार्य है और इसको एक बार से अधिक दोहराया नहीं जा सकता।
- 0..८ : इससे अभिप्रेत है कि यह मद वैकल्पिक है किंतु इसको कई बार दोहराया जा सकता है ।
उदाहरणार्थ : पूर्व बीजक संदर्भ वैकल्पिक है किंतु यदि अपेक्षित हो तो व्यक्ति पूर्व में किए गए अनेक बीजक संदर्भों का उल्लेख कर सकता है।

प्रस्पजीएसटीआई एनवी -01

(नियम 48 देखें)

S No	Technical Field name	Cardinality	Small Description of the field	Is it Mandatory on invoice?	Technical Field Specifications	Sample Value of the field	Explanatory Notes of the Field
0	Version	1..1	Version number	Mandatory	string(Max length:10)	1.0	It is the version of schema . It will be used to keep track of version of Invoice specification.
1	IRN	0..1	Invoice Reference Number	Mandatory	string(Max length:50)	649b01ft	This will be a unique reference number for this invoice. It can be generated by application based on the Algorithm provided by E-Invoice system or can be left blank. In case this field has been left blank E-Invoice system will generate it and respond back in response to registration request. In case application send this number then e-Invoice system will validate it and after validation registered same number against this invoice. Invoice will only be valid once it has this number and it is registered on E-invoice system.

2	Invoice_type_code	1..1	Code for Invoice type	Mandatory	string(Max length:10)	B2B/B2C/SEZWP/SEZW OP/EXPWP/EXPWOP/D EXP/ISD/BOS/DC	This will be the code to identify type of supply, some of the examples are mentioned. It will have also code for bill of entry, invoice and other type of documents. B2C invoice can be mentioned as type and based on that some fields will become optional. Detail JSON schema will mention these details later.
3	Invoice_Subtype_code	1..1	Sub_Code for Invoice type	Mandatory	Drop Down	Regular / CreditNote / DebitNote	Type of the Document Can be used as Regular for Bill of Supply and Delivery Challanetc
4	InvoiceNum	1..1	Invoice number	Mandatory	string(Max length:16)	Sa/1/2019	It will be as per invoice number rule mentioned in CGST/SGST rule. Rule to be checked.
5	InvoiceDate	1..1	Invoice Date	Mandatory	string (DD/MM/Y YYY)	21/7/2019	The date when the Invoice was issued. Format "DD/MM/YYYY"
6	Invoice_currency_code	1..1	Currency code	Optional	string(Max length:16)	USD	It depicts an additional currency in which all Invoice amounts can be given along with INR. one additional currency shall be used in the Invoice.
7	Reversecharge	0..1	Reverse Charge	optional	Character	Y	Is the liability payable under reverse charge
8	Delivery_or_Invoice_Period	0..1		Optional			
9	Invoice_Period_Start_Date	1..1	Invoice period start date	Mandatory (if this section is selected or used)	string (DD/MM/Y YYY)	21-07-19	

10	Invoice_Period_End _Date	1..1	Invoice Period End date	Mandatory (if this section is selected or used)	string (DD/MM/Y YYY)	21-07-19	
11	Order and Sales Order Reference	0..1		Optional			
12	Preceding Invoice Reference	0..n					
13	Preceding_Invoice_ Number	1..1	Detail of Base Invoice which is being amended by subsequent document	Mandatory (if this section is selected or used)	string(Max length:16)	Sa/1/2019	This is the reference of original invoice to be provided in the case of debit and credit notes. In mere invoicing this is not required. It is required to keep future expansion of e versions of Credit notes, Debit Notes and other documents required under GST
14	Invoice_Document_ Reference	1.1	Invoice reference	Optional	string(Max length:20)	KOL01	This reference is kept for user to provide any additional fields for eg., some branch, their user id, their employee id, sales centre reference etc.
15	Preceding_Invoice_ Date	1..1	Date of Invoice	Mandatory (if this section is selected or used)	string (DD/MM/Y YYY)	21-07-19	
16	Other References	0..1					
17	Receipt_Advice_Ref erence	0..1	Terms reference	Optional	string(Max length:20)	CREDIT30	This reference is kept for user to provide their receipt advice details to their customer.

18	Tender_or_Lot_Reference	0..1	Lot / Batch Reference	Optional	string(Max length:20)	TENDERJAN2020	This reference is kept for mentioning number or detail of Lot or Tender if supplies are made under such Lot or tender
19	Contract_Reference	0..1	Contract Number	Optional	string(Max length:20)	CONT23072019	This reference is kept for mentioning contract number if supplies are made under any specific Contract
20	External_Reference	0..1	Any other reference	Optional	string(Max length:20)	EXT23222	An additional field for provision of any additional reference number for such supply.
21	Project_Reference	0..1	Project Reference	Optional	string(Max length:20)	PJTCODE01	This reference is kept for mentioning Project number if supplies are made under any specific Project
22	RefNum	0..1	Vendor PO Reference number	Optional	string(Max length:16)	Vendor PO /1	0
23	RefDate	0..1	Vendor PO Reference date	Optional	string (DD/MM/Y YY)	21-07-19	00-01-00
24	Supplier Information	1..1		Mandatory			A group of business terms providing information about the Supplier.
25	Supplier_Legal_Name	1..1	Supplier_Legal_Name	Mandatory	string(Max length:100)	The Institute of Chartered Accountants of India	Name as appearing in PAN of the Supplier
26	Supplier_trading_name	0..1	Trade Name of Supplier	Optional	string(Max length:100)	ICAI	A name by which the Supplier is known, other than Supplier name (also known as Business name).
27	Supplier_GSTIN	1..1	Gstin of the Supplier	Mandatory	Alphanumeric with 15 characters	29AADFV7589C1ZO	GSTIN of the supplier

28	Supplier_Address1	1..1	Supplier address1	Mandatory	string(Max length:100)	Vasanth Nagar	Address of the Supplier
29	Supplier_Address2	0..1	Supplier address 2	Optional	string(Max length:100)	Bangalore	City of the Supplier
30	Supplier_City	1..1	Supplier address 2	Optional	string(Max length:50)	Bangalore	City of the Supplier
31	Supplier_State	1..1	Place	Mandatory	string(Max length:50)	Karnataka	State of the Supplier
32	Supplier_Pincode	1..1	Pincode	Mandatory	string(Max length:6)	560087	Pincode of the Supplier
33	Supplier_Phone	0..1	Phone	Optional	string(Max length:12)	9999999999	Contact number of the Supplier
34	Supplier_Email	0..1	eMail id	Optional	string(Max length:50)	<u>Supplier@icai.com</u>	Email id of the Supplier.
35	Buyer Information	1..1		Mandatory			Header for Buyer information
36	Billing_Name	1..1	Buyer Legal name	Mandatory	string(Max length:100)	Adarsha	It will be legal name of buyer
37	Billing_Trade_Name	1..1	Buyer Legal name	Mandatory	string(Max length:100)	Adarsha	It will be Trade Name of buyer
38	Billing_GSTIN	1..1	GSTIN	Mandatory	string(Max length:15)	29AACCR7832C1ZD	GSTIN of the Buyer
39	Billing_POS	1..1	State code	Mandatory	String(Max length:2)	29	Place of supply code of Supply
40	Billing_Address1	1..1	Address1	Mandatory	string(Max length:100)	Address	Address of the Buyer

41	Billing_Address2	0..1	Address2	optional	string(Max length:100)	Address	Address of the Buyer
42	Billing_State	1..1	Place	Mandatory	string(Max length:50)	Bangalore	State of the Buyer
43	Billing_Pincode	1..1	pincode	Mandatory	string(Max length:6)	560002	Pincode of the Buyer
44	Billing_Phone	0..1	Phone number	Optional	string(Max length:12)	080 2223323	contact number of the Buyer
45	Billing_Email	0..1	eMail id	Optional	string(Max length:50)	billing@icai.com	Email id of the buyer. This should be provided to help E-Invoicing system to receive this invoice on mail.
46	Payee Information (Seller payment information)	0..1		optional			Header for Payee Information - person to whom amount is payable. Optional for cases where payment is to be made to a person other than Supplier
47	Payee_Name	1..1	Payee name	Mandatory	string(Max length:100)		Name of the person to whom payment is to be made
48	Payee_Financial_Account	1..1	Account Number	Mandatory	string(Max length:18)		Account number of Payee
49	ModeofPayment	1..1	Payment mode	Mandatory	string(Max length:6)	Cash/Credit/Direct Transfer	Cash/Credit/Direct Transfer
50	Financial_Institution_Branch	1..1	Financial Institution Branch (IFSC Code)	Mandatory	string(Max length:11)		A group of business terms to specify Branch of Payee

51	Payment_Terms	0..1	Payment Terms	Optional	string(Max length:50)	Terms of Payment with the recipient if to be provided
52	Payment_Instruction	0..1	Payment Instruction	Optional	string(Max length:50)	A group of business terms providing information about the payment.
53	Credit_Transfer	0..1		Optional	string(Max length:50)	A group of business terms to specify credit transfer payments.
54	Direct_Debit	0..1		Optional	string(Max length:50)	A group of business terms to specify a direct debit.
55	CreditDays	0..1	Due date of Credit	Optional	Numeric (Min length:1 Max length:3)	The date when the payment is due. Format "DD-MM-YYYY".
56	Delivery_Information	1..1		Mandatory		A group of business terms providing information about where and when the goods and services invoiced are delivered.
57	DispatchFromDetails	1..1	DISPATCH from details	Mandatory	Refer A 1.1	
58	ECOM_GSTIN	0..1	eCommerce GSTIN	Optional	string(Max length:15)	Mention of E commerce operator is supply is made through him
59	ECOM_POS	0..1	State code	Optional	String(Max length:2)	Mention of E commerce operator is supply is made through him
60	Invoice Item Details	1..n		Mandatory		
61	List {items}		Items	Mandatory	Refer A 1.2	A group of business terms providing information about the goods and services invoiced.

62	Document Total	1..1		Mandatory	-	
63	TotalDetails	1..1	Bill TotalDetails	Mandatory	Refer A 1.3	0
64	Tax_Total	1..1	Total Tax Amount	Mandatory	Decimal (10,2)	When tax currency code is provided, two instances of the tax total must be present, but only one with tax subtotal.
65	Sum_of_Invoice_line_net_amount	0..1	Item level net amount	optional	Decimal (10,2)	Sum of all Invoice line net amounts in the Invoice. Must be rounded to maximum 2 decimals.
66	Sum_of_allowances_on_document_level	0..1	total discount	optional	Decimal (10,2)	Sum of all allowances on document level in the Invoice. Must be rounded to maximum 2 decimals.
67	Sum_of_charges_on_document_level	0..1	total other charges	optional	Decimal (10,2)	Sum of all charges on document level in the Invoice. Must be rounded to maximum 2 decimals.
68	PreTaxDetails		Break up of the tax rate at invoice level	Optional	Refer A 1.3	
69	Paid_amount	1..1	Paid amount	Mandatory	Decimal (10,2)	The total amount of the Invoice without GST. Must be rounded to maximum 2 decimals. The sum of amounts which have been paid in advance. Must be rounded to maximum 2 decimals.
70	Amount_due_for_payment	1..1	Payment Due	Mandatory	Decimal (10,2)	The outstanding amount that is requested to be paid. Must be rounded to maximum 2 decimals.
71	Extra Information	0..1		Optional		

72	Tax_Scheme	1..1	GST, Excise, Custom, VAT etc.	Mandatory	string(Max length:4)	GST, CUST, VAT etc..	Mandatory element. Use "GST"
73	Remarks	0..1	Remarks/Note	Optional	string(Max length:100)	New batch Items submitted	A textual note that gives unstructured information that is relevant to the Invoice as a whole. Such as the reason for any correction or assignment note in case the invoice has been factored.
74	Additional_Supporting_Documents	0..n		optional			
75	Additional_Supporting_Documents_url	0..1	Supporting document URLs	optional	string(Max length:100)		A group of business terms providing information about additional supporting documents substantiating the claims made in the Invoice. The additional supporting documents can be used for both referencing a document number which is expected to be known by the receiver, an external document (referenced by a URL) or as an embedded document, Base64 encoded (such as a time report).
76	Additional_Supporting_Documents	0..1	Supporting document in base64 format.	optional	string(Max length:1000)		A group of business terms providing information about additional supporting documents substantiating the claims made in the Invoice. The additional supporting documents can be used for both referencing a document number which is expected to be known by the receiver, an external document (referenced by a URL) or as an embedded document, Base64 encoded (such as a time report).

77	Invoice_Allowances_ or_Charges	0..1	Total Value of allowances and charges at invoice level	optional	Decimal (10,2)		A group of business terms providing information about allowances or charges applicable at invoice level as sometime discount or charges may be applicable on invoice level not on line item level.
78	Eway Bill Details	0..1		Optional			
79	Transporter ID	1..1	Transporter Id	Optional	Alphanumeric with 15 characters	29AADFV7589C1ZO	GSTIN :: 29AMRPV8729L1Z1
80	transMode	1..1	Mode of transportatio n	Road / Rail / Air / Ship	<u>Drop Down -</u> <u>Fixed</u>	-	1/2/3/4
81	transDistance	1..1	Distance of transportatio n		Decimal (10,2)	-	20
82	transporterName	0..1	Transporter Name		string(Max length:100)	-	SPURTHI R
83	transDocNo	0..1	Transporter Doc No		-	-	TA120; Mandatory if the mode of transport is other than by Road
84	transDocDate	0..1	Transporter Doc Date		string (DD/MM/YYYY)	21-07-2019	20/9/2017
85	vehicleNo	1..1	Vehicle No	Optional	string(Max length:20)	-	KA12KA1234 or KA12K1234 or KA123456 or KAR1234
86	Signature Details	0..1		Mandatory			

87	DSC	1..1	Digital Signature of the Document			DSC KEY Hash	an optional field since it is signed by the GSTN Portal also and data travels thry secured platform
	A 1.0 ShipTo Details	0..1					
S No	Parameter Name		Description		Field Specifications	Sample Value	
1	ShippingTo_Name	1..1	ShippingTo_Legal_Name	Mandatory	string(Max length:60)	Adarsha	A group of business terms providing information about the address to which goods and services invoiced were or are delivered.
1	ShippingTo_Name	1..1	ShippingTo_Trade_Name	Mandatory	string(Max length:60)	Adarsha	A group of business terms providing information about the address to which goods and services invoiced were or are delivered.
2	ShippingTo_GSTIN	1..1	ShippingTo_GSTIN	Mandatory	string(Max length:100)	36AABCT2223L1ZF	A group of business terms providing information about the address to which goods and services invoiced were or are delivered.
3	ShippingTo_Address 1	1..1	ShippingTo_Address1	Mandatory	string(Max length:50)	Address	A group of business terms providing information about the address to which goods and services invoiced were or are delivered.
4	ShippingTo_Address 2	0..1	ShippingTo_Address2	Optional	string(Max length:50)	Address	A group of business terms providing information about the address to which goods and services invoiced were or are delivered.
5	ShippingTo_Place	0..1	ShippingTo_Place	Optional	string(Max length:50)	Bangalore	A group of business terms providing information about the address to which goods and services invoiced were or are delivered.
6	ShippingTo_Pincode	1..1	ShippingTo_Pincode	Mandatory	string(Max length:6)	560001	A group of business terms providing information about the address to which goods and services invoiced were or are delivered.

7	ShippintTo_State	1..1	ShippintTo_State	Mandatory	string(Max length:100)	Karnataka	A group of business terms providing information about the address to which goods and services invoiced were or are delivered.
8	SubsupplyType		Supply Type	Mandatory	String(Max length:2)	Supply/export/Jobwork	A group of business terms providing information about the address to which goods and services invoiced were or are delivered.
9	TransactionMode		Transacion Mode	Mandatory	String(Max length:2)	Regula/BilTo/ShipTo	A group of business terms providing information about the address to which goods and services invoiced were or are delivered.
	A 1.1 DispatchFrom Details						
S No	Parameter Name		Description		Field Specifications	Sample Value	
1	Company_Name	1..1	Company_Name	Mandatory	string(Max length:60)	ICAI	Detail of person and address wherefrom goods are dispatched.
2	Address1	1..1	Address1	Mandatory	string(Max length:100)	Vasanth Nagar	Detail of person and address wherefrom goods are dispatched.
2	Address2	0..1	Address2	Optional	string(Max length:100)	Millers Road	Detail of person and address wherefrom goods are dispatched.
3	City	1..1	Place	Optional	string(Max length:100)	Bangalore	Detail of person and address wherefrom goods are dispatched.
4	State	1..1	State	Mandatory	String(Max length:2)	Karnataka	Detail of person and address wherefrom goods are dispatched.
5	Pincode	1..1	Pincode	Mandatory	string(Max length:6)	560087	Detail of person and address wherefrom goods are dispatched.
	A 1.2 Item Details	1..n					

S No	Parameter Name		Description		Field Specifications	Sample Value	
1	SLNO	1..1	Serial Number	Mandatory	int	1,2,3	
2	Item Description	0..1	Item description	optional	string(Max length:300)	Mobile	The identification scheme identifier of the item classification identifier
3	ISService	0..1	ISService	Optional	Character	Y/N	Specify whether supply is that of Services or not
4	HSN code	0..1	HSN code	Optional	string(Max length:8)	1122	A code for classifying the item by its type or nature.
5	Batch	0..1	...	Optional	Refer A 1.3.1	galaxy	Batch number details are important to be mentioned for certain set of manufacturers
6	Barcode	0..1	ItemBarcode	Optional	string(Max length:30)	b123	Barcoding if to be provided need to be specified
7	Quantity	1..1	Quantity	Mandatory	Decimal (13,3)	10	The quantity of items (goods or services) that is charged in the Invoice line.
8	FreeQty	0..1	free quantity	Optional	Decimal (13,3)	1	Detail of any FOC item
9	UQC	0..1	uom	Optional	string(Max length:8)	Box	The unit of measure that applies to the invoiced quantity. Codes for unit of packaging from UNECE Recommendation No. 21 can be used in accordance with the descriptions in the "Intro" section of UN/ECE Recommendation 20, Revision 11 (2015); The 2 character alphanumeric code values in UNECE Recommendation 21 shall be used. To avoid duplication with existing code values in UNECE Recommendation No. 20, each code value from UNECE Recommendation 21 shall be prefixed with an "X", resulting in a 3 alphanumeric code

									when used as a unit of measure.
10	Rate	1..1	Item Rate per quantity	Mandatory	Decimal (10,2)	500.5	The number of item units to which the price applies.		
11	GrossAmount	1..1	gross amount	Optional	Decimal (10,2)	5000	The price of an item, exclusive of GST, after subtracting item price discount. The Item net price has to be equal with the Item gross price less the Item price discount, if they are both provided. Item price can not be negative.		
12	DiscountAmount	0..1	discount amount	Optional	Decimal (10,2)		The total discount subtracted from the Item gross price to calculate the Item net price.		
13	PreTaxAmount	0..1	Pretax	Optional	Decimal (10,2)	50	This is the Value after the Tax. Ideally this would be taxable value in most cases, when ever there is a change in the assesseeable value then pretax amount should be used for.		
14	AssesseebleValue	1..1	net amount	Mandatory	Decimal (13,2)	5000	The unit price, exclusive of GST, before subtracting Item price discount, can not be negative		
15	GST Rate	1..1	Rate	Mandatory	Decimal(3,2)	5	The GST rate, represented as percentage that applies to the invoiced item.		

16	lamt	0..1	IGST Amount as per item	Mandatory	Decimal(11,2)	A group of business terms providing information about GST breakdown by different categories, rates and exemption reasons
17	Camt	0..1	CGST Amount as per item	Mandatory	Decimal(11,2)	650.00
18	Samt	0..1	SGST Amount as per item	Mandatory	Decimal(11,2)	650.00
19	Csamt	0..1	CESS Amount as per item	Optional	Decimal(11,2)	65.00
20	StateCessAmt	0..1	State cess amount as per item	Optional	Decimal(11,2)	65.00
21	OtherCharges	0..1	Other if any	Optional	Decimal(11,2)	A group of business terms providing information about allowances applicable to the Invoice as a whole. A group of business terms providing information about charges and taxes other than GST, applicable to the Invoice as a whole.
22	Invoice_line_net_amo unt	0..1	Invoice line Net Amount	Optional	Decimal(11,2)	The total amount of the Invoice line. The amount is "net" without GST, i.e. inclusive of line level allowances and charges as well as other relevant taxes. Must be rounded to maximum 2 decimals.
23	Order__Line_Refere nce	0..1	Reference to purchase order	optional	String (50)	Reference of purchase order.
24	ItemTotal	1..1	net amount	Optional	Decimal (13,2)	5000 A group of business terms providing the monetary totals for the Invoice.

25	Origin_Country	0..1	Origin country of item	optional	String(Max length:2)	This is to specify item origin country like mobile phone sold in India could be manufactured in China.
26	SerialNoDetails	0..1	...	Optional	Refer A 1.3.2	
	A 1.3 Total Details	1..1		Mandatory		
S No	Parameter Name		Description		Field Specifications	Sample Value
1	IGSTValue	0..1	IGST Amount as per invoice	Optional	Decimal(11,2)	Appropriate taxes based on rule will be applicable. For example either of CGST & SGST or IGST will be mandatory. As there is no way to show conditional mandatory, optional has been mentioned against all taxes.
2	CGSTValue	0..1	CGST Amount as per invoice	Optional	Decimal(11,2)	Taxable value as per Act to be specified
3	SGSTValue	0..1	SGST Amount as per invoice	Optional	Decimal(11,2)	Taxable value as per Act to be specified
4	CESSValue	0..1	cess Amount as per invoice	Optional	Decimal(11,2)	Taxable value as per Act to be specified
5	StateCessValue	0..1	State cess Amount as per invoice	Optional	Decimal(11,2)	Taxable value as per Act to be specified
6	Rate	0..1	Tax Rate	Optional	Decimal(11,2)	Tax Rate
7	Freight	0..1	Charges	Optional	Decimal(11,2)	
8	Insurance	0..1	Charges	Optional	Decimal(11,2)	

9	Packaging and Forwarding	0..1	Charges	Optional	Decimal(11,2)		
10	Other Charges	0..1	Pretax/post charges	Optional	Decimal(11,2)		A group of business terms providing information about allowances applicable to the Invoice as a whole. A group of business terms providing information about charges and taxes other than GST, applicable to the Invoice as a whole.
11	Roundoff	0..1	roundoff value	Optional	Decimal(11,2)		The amount to be added to the invoice total to round the amount to be paid. Must be rounded to maximum 2 decimals.
12	Total Invoice Value	1..1	Total amount	Mandatory	Decimal(11,2)		The total amount of the Invoice with GST. Must be rounded to maximum 2 decimals.
	A 1.3.1 Batch Details	1..1					
S No	Parameter Name		Description		Field Specifications	Sample Value	
1	BatchName	1..1	Batch number/name	Mandatory	string(Max length:20)		Batch number details are important to be mentioned for certain set of manufacturers
2	BatchExpiry Date	0..1	Expiry Date	optional	string (DD/MM/YYYY)		Expiry Date of the Batch
3	WarrantyDate	0..1	Warranty Date	Optional	string (DD/MM/YYYY)		Warranty Date of the ITEM
	A 1.3.2 Serial Number Details	0..1					

S No	Parameter Name	Description	Optional	Field Specifications	Sample Value
1	SerialNumber	1.1 Serial Number in case of each item having unique number	Optional	string(Max length:15)	0
2	OtherDetail1	0..1 other detail of serial number	Optional	string(Max length:10)	0
3	OtherDetail2	0..1 other detail of serial number	Optional	string(Max length:10)	0
	A 1.3.3 PreTax Details				
S No	Parameter Name	Description		Field Specifications	Sample Value
1	Pretax Particulars	Pretax ledger/particula rs	Optional	string(Max length:100)	0
2	TaxOn	Pretax on gross amount or any other	Optional	Decimal(11,2)	0
3	Amount	Amount	Optional	Decimal(11,2)	0

6. यह अधिसूचना 01 जनवरी, 2020 से प्रभावी हुई समझी जाएगी।

छत्तीसगढ़ के राज्यपाल के नाम से तथा आदेशानुसार,
रीना बाबासाहेब कंगाले, सचिव.

अटल नगर, दिनांक 3 जनवरी 2020

क्रमांक एफ-10-02/2020/वाक/पांच (02).— भारत के संविधान के अनुच्छेद 348 के अनुसरण में इस विभाग की अधिसूचना क्रमांक एफ-10-02/2020/वाक/पांच(02), दिनांक 03-01-2020 का अंग्रेजी अनुवाद राज्यपाल के प्राधिकार से एतद्वारा प्रकाशित किया जाता है.

छत्तीसगढ़ के राज्यपाल के नाम से तथा आदेशानुसार,
रीना बाबासाहेब कंगाले, सचिव.

Atal Nagar, the 3rd January 2020

NOTIFICATION
No. 02/2020 – State Tax

No. F-10-02/2020/CT/V(02).— In exercise of the powers conferred by section 164 of the Chhattisgarh Goods and Services Tax Act, 2017 (7 of 2017), the State Government hereby makes the following rules further to amend the Chhattisgarh Goods and Services Tax Rules, 2017, namely:-

1. (1) These rules may be called the Chhattisgarh Goods and Services Tax (Amendment) Rules, 2020.

(2) Save as otherwise provided in these rules, they shall come into force on the of this notification.

2. In the Chhattisgarh Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 117,-

(a) in sub-rule (1A), with effect from the 31st December 2019, for the figures, letters and word “31st December, 2019”, the figures, letters and word “31st March, 2020” shall be substituted;

(b) in sub-rule (4), in clause (b), in sub-clause (iii), in the proviso, for the figures, letters and word “31st January, 2020”, the figures, letters and word “30th April, 2020” shall be substituted.

3. In the said rules, in **FORM REG-01**, in Part-B, for serial numbers 12 and 13 and the entries relating thereto, the following shall be substituted, namely:-

“ 12.	Are you applying for registration as a SEZ Unit?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
	(i) Select name of SEZ		▽
	(ii) Approval order number and date of order		
	(iii) Period of validity	From DD/MM/YYYY	To DD/MM/YYYY
	(iv) Designation of		

	approving authority				
13.	Are you applying for registration as a SEZ Developer?	Yes <input type="checkbox"/>		No <input type="checkbox"/>	
	(i) Select name of SEZ Developer			▽	
	(ii) Approval order number and date of order				
	(iii) Period of validity	From	DD/MM/YYYY	To	DD/MM/YYYY
	(iv) Designation of approving authority				

4. In the said rules, in **FORM GSTR-3A**,-

(a) in serial number 2 under the heading "Notice to Return Defaulter u/s 46 for not filing Return", for the words "tax liability will", the words "tax liability may" shall be substituted;

(b) after serial number 4 under the heading "Notice to Return Defaulter u/s 46 for not filing Return", the following serial numbers shall be inserted, namely:-

"5. This is a system generated notice and does not require signature.";

(c) in serial number 3 under the heading "Notice To Return Defaulter U/S 46 For Not Filing Final Return Upon Cancellation Of Registration", for the words "tax period will", the words "tax period may" shall be substituted;

(d) after serial number 4 under the heading "Notice To Return Defaulter U/S 46 For Not Filing Final Return Upon Cancellation Of Registration", the following serial numbers shall be inserted, namely:-

"5. This is a system generated notice and does not require signature.".

5. In the said rules, for **FORM INV-01**, the following form shall be substituted, namely:-

“Note: Cardinality Means occurrence of field in the schema. Below are the the meaning of various symbol used in this column:

0..1 : It means this item is optional and even if mentioned can not be repeated

1..1: It means that this item is mandatory and can be mentioned only once.

1..n: It means this item is mandatory and can be repeated more than once

0..n: It means this item is optional but can be repeated many times. For example: Previous invoice reference is optional but if required one can mention many previous invoice reference.

FORM GST INV – 1
(See rules 48)

S No	Technical Field name	Cardinality	Small Description of the field	Is it Mandatory on invoice?	Technical Field Specifications	Sample Value of the field	Explanatory Notes of the Field
0	Version	1..1	Version number	Mandatory	string(Max length:10)	1.0	It is the version of schema . It will be used to keep track of version of Invoice specification.
1	IRN	0..1	Invoice Reference Number	Mandatory	string(Max length:50)	649b01ft	This will be a unique reference number for this invoice. It can be generated by application based on the Algorithm provided by E-Invoice system or can be left blank. In case this field has been left blank E-Invoice system will generate it and respond back in response to registration request. In case application send this number then e-Invoice system will validate it and after validation registered same number against this invoice. Invoice will only be valid once it has this number and it is registered on E-invoice system.

2	Invoice_type_code	1..1	Code for Invoice type	Mandatory	string(Max length:10)	B2B/B2C/SEZWP/SEZWOP/EXPWP/EXPWOP/DEXP/ISD/BO S/DC	This will be the code to identify type of supply, some of the examples are mentioned. It will have also code for bill of entry, invoice and other type of documents. B2C invoice can be mentioned as type and based on that some fields will become optional. Detail JSON schema will mention these details later.
3	Invoice_Subtype_code	1..1	Sub_Code for Invoice type	Mandatory	Drop Down	Regular / CreditNote / DebitNote	Type of the Document Can be used as Regular for Bill of Supply and Delivery Challan etc
4	InvoiceNum	1..1	Invoice number	Mandatory	string(Max length:16)	Sa/1/2019	It will be as per invoice number rule mentioned in CGST/SGST rule. Rule to be checked.
5	InvoiceDate	1..1	Invoice Date	Mandatory	string (DD/MM/YYYY)	21/7/2019	The date when the Invoice was issued. Format "DD/MM/YYYY"
6	Invoice_currency_code	1..1	Currency code	Optional	string(Max length:16)	USD	It depicts an additional currency in which all Invoice amounts can be given along with INR. one additional currency shall be used in the Invoice.
7	Reversecharge	0..1	Reverse Charge	optional	Character	Y	Is the liability payable under reverse charge
8	Delivery_or_Invoice_Period	0..1		Optional			

9	Invoice_Period_Start_Date	1..1	Invoice period start date	Mandatory (if this section is selected or used)	string (DD/MM/YYYY)	21-07-19		
10	Invoice_Period_End_Date	1..1	Invoice Period End date	Mandatory (if this section is selected or used)	string (DD/MM/YYYY)	21-07-19		
11	Order and Sales Order Reference	0..1		Optional				
12	Preceding Invoice Reference	0..n						
13	Preceding_Invoice_Number	1..1	Detail of Base Invoice which is being amended by subsequent document	Mandatory (if this section is selected or used)	string(Max length:16)	Sa/1/2019	This is the reference of original invoice to be provided in the case of debit and credit notes. In mere invoicing this is not required. It is required to keep future expansion of e versions of Credit notes, Debit Notes and other documents required under GST	
14	Invoice_Document_Reference	1..1	Invoice reference	Optional	string(Max length:20)	KOL01	This reference is kept for user to provide any additional fields for eg., some branch, their user id, their employee id, sales	

							centre reference etc.	
15	Preceding_Invoice _Date	1..1	Date of Invoice	Mandatory (if this section is selected or used)	string (DD/MM/YYYY)	21-07-19		
16	Other References	0..1						
17	Receipt_Advice_Ref erence	0..1	Terms reference	Optional	string(Max length:20)	CREDIT30	This reference is kept for user to provide their receipt advice details to their customer.	
18	Tender_or_Lot_Ref erence	0..1	Lot / Batch Referenc e	Optional	string(Max length:20)	TENDERJAN2020	This reference is kept for mentioning number or detail of Lot or Tender if supplies are made under such Lot or tender	
19	Contract_Reference	0..1	Contract Number	Optional	string(Max length:20)	CONT23072019	This reference is kept for mentioning contract number if supplies are made under any specific Contract	
20	External_Reference	0..1	Any other reference	Optional	string(Max length:20)	EXT23222	An additional field for provision of any additional reference number for such supply.	
21	Project_Reference	0..1	Project Referenc e	Optional	string(Max length:20)	PJTCODE01	This reference is kept for mentioning Project number if supplies are made under any specific Project	
22	RefNum	0..1	Vendor PO Referenc e number	Optional	string(Max length:16)	Vendor PO /1	0	

23	RefDate	0..1	Vendor PO Reference date	Optional	string (DD/MM/YYYY)	21-07-19	00-01-00	
24	Supplier Information	1..1		Mandatory			A group of business terms providing information about the Supplier.	
25	Supplier_Legal_Name	1..1	Supplier_Legal_Name	Mandatory	string(Max length:100)	The Institute of Chartered Accountants of India	Name as appearing in PAN of the Supplier	
26	Supplier_trading_name	0..1	Trade Name of Supplier	Optional	string(Max length:100)	ICAI	A name by which the Supplier is known, other than Supplier name (also known as Business name).	
27	Supplier_GSTIN	1..1	Gstin of the Supplier	Mandatory	Alphanumeric with 15 characters	29AADFV7589C1ZO	GSTIN of the supplier	
28	Supplier_Address 1	1..1	Supplier address 1	Mandatory	string(Max length:100)	Vasanth Nagar	Address of the Supplier	
29	Supplier_Address 2	0..1	Supplier address 2	Optional	string(Max length:100)	Bangalore	City of the Supplier	
30	Supplier_City	1..1	Supplier address 2	Optional	string(Max length:50)	Bangalore	City of the Supplier	
31	Supplier_State	1..1	Place	Mandatory	string(Max length:50)	Karnataka	State of the Supplier	
32	Supplier_Pincode	1..1	Pincode	Mandatory	string(Max length:6)	560087	Pincode of the Supplier	
33	Supplier_Phone	0..1	Phone	Optional	string(Max length:12)	9999999999	Contact number of the Supplier	
34	Supplier_Email	0..1	eMail id	Optional	string(Max length:50)	Supplier@icai.com	Email id of the Supplier.	

35	Buyer Information	1..1	Mandatory		Header for Buyer information
36	Billing_Name	1..1	Mandatory	string(Max length:100)	It will be legal name of buyer
37	Billing_Trade_Name	1..1	Mandatory	string(Max length:100)	It will be Trade Name of buyer
38	Billing_GSTIN	1..1	Mandatory	string(Max length:15)	GSTIN of the Buyer
39	Billing_POS	1..1	Mandatory	String(Max length:2)	Place of supply code of Supply
40	Billing_Address1	1..1	Mandatory	string(Max length:100)	Address of the Buyer
41	Billing_Address2	0..1	optional	string(Max length:100)	Address of the Buyer
42	Billing_State	1..1	Mandatory	string(Max length:50)	State of the Buyer
43	Billing_Pincode	1..1	Mandatory	string(Max length:6)	Pincode of the Buyer
44	Billing_Phone	0..1	Optional	string(Max length:12)	contact number of the Buyer
45	Billing_Email	0..1	Optional	string(Max length:50)	Email id of the buyer. This should be provided to help E-Invoicing system to receive this invoice on mail.

46	Payee Information (Seller payment information)	0..1	optional		Header for Payee Information - person to whom amount is payable. Optional for cases where payment is to be made to a person other than Supplier
47	Payee_Name	1..1	Mandatory	string(Max length:100)	Name of the person to whom payment is to be made
48	Payee_Financial_Account	1..1	Mandatory	string(Max length:18)	Account number of Payee
49	ModeofPayment	1..1	Mandatory	string(Max length:6)	Cash/Credit/Direct Transfer
50	Financial_Institution_Branch	1..1	Mandatory	string(Max length:11)	A group of business terms to specify Branch of Payee
51	Payment_Terms	0..1	Optional	string(Max length:50)	Terms of Payment with the recipient if to be provided
52	Payment_Instruction	0..1	Optional	string(Max length:50)	A group of business terms providing information about the payment.
53	Credit_Transfer	0..1	Optional	string(Max length:50)	A group of business terms to specify credit transfer payments.
54	Direct_Debit	0..1	Optional	string(Max length:50)	A group of business terms to specify a direct debit.
55	CreditDays	0..1	Optional	Numeric (Min length:1 Max length:3)	The date when the payment is due. Format "DD-MM-YYYY".

56	Delivery_Information	1..1		Mandatory		A group of business terms providing information about where and when the goods and services invoiced are delivered.
57	DispatchFromDetails	1..1	DISPATCH from details	Mandatory	Refer A 1.1	
58	ECOM_GSTIN	0..1	ecommerce GSTIN	Optional	string(Max length:15)	Mention of E commerce operator is supply is made through him
59	ECOM_POS	0..1	State code	Optional	String(Max length:2)	Mention of E commerce operator is supply is made through him
60	Invoice Item Details	1..n		Mandatory		
61	List {items}		Items	Mandatory	Refer A 1.2	A group of business terms providing information about the goods and services invoiced.
62	Document Total	1..1		Mandatory		
63	TotalDetails	1..1	Bill TotalDetails	Mandatory	Refer A 1.3	0
64	Tax_Total	1..1	Total Tax Amount	Mandatory	Decimal (10,2)	When tax currency code is provided, two instances of the tax total must be present, but only one with tax subtotal.
65	Sum_of_Invoice_line_net_amount	0..1	Item level net amount	optional	Decimal (10,2)	Sum of all Invoice line net amounts in the Invoice. Must be rounded to maximum 2 decimals.
66	Sum_of_allowances_on_document_level	0..1	total discount	optional	Decimal (10,2)	Sum of all allowances on document level in the Invoice. Must be rounded to maximum 2 decimals.

67	Sum_of_charges_on_document_level	0..1	total other charges	optional	Decimal (10,2)	Sum of all charges on document level in the Invoice. Must be rounded to maximum 2 decimals.
68	PreTaxDetails		Break up of the tax rate at invoice level	Optional	Refer A 1.3	The total amount of the Invoice without GST. Must be rounded to maximum 2 decimals.
69	Paid_amount	1..1	Paid amount	Mandatory	Decimal (10,2)	The sum of amounts which have been paid in advance. Must be rounded to maximum 2 decimals.
70	Amount_due_for_payment	1..1	Payment Due	Mandatory	Decimal (10,2)	The outstanding amount that is requested to be paid. Must be rounded to maximum 2 decimals.
71	Extra Information	0..1		Optional		
72	Tax_Scheme	1..1	GST, Excise, Custom, VAT etc.	Mandatory	string(Max length:4)	Mandatory element. Use "GST"
73	Remarks	0..1	Remarks/ Note	Optional	string(Max length:100)	A textual note that gives unstructured information that is relevant to the Invoice as a whole. Such as the reason for any correction or assignment note in case the invoice has been factored.
74	Additional_Supporting_Documents	0..n		optional		

75	Additional_Supporting_Documents_url	0..1	Supporting document URLs	optional	string(Max length:100)		A group of business terms providing information about additional supporting documents substantiating the claims made in the Invoice. The additional supporting documents can be used for both referencing a document number which is expected to be known by the receiver, an external document (referenced by a URL) or as an embedded document, Base64 encoded (such as a time report).
76	Additional_Supporting_Documents	0..1	Supporting document in base64 format.	optional	string(Max length:1000)		A group of business terms providing information about additional supporting documents substantiating the claims made in the Invoice. The additional supporting documents can be used for both referencing a document number which is expected to be known by the receiver, an external document (referenced by a URL) or as an embedded document, Base64 encoded (such as a time report).
77	Invoice_Allowances_or_Charges	0..1	Total Value of allowances and charges at invoice level	optional	Decimal (10,2)		A group of business terms providing information about allowances or charges applicable at invoice level as sometime discount or charges may be applicable on invoice level not on line item level.
78	Eway Bill Details	0..1		Optional			

79	Transporter ID	1..1	Transporter Id	Optional	Alphanumeric with 15 characters	29AADFV7589C1ZO	GSTIN :: 29AMRPV8729L1Z1
80	transMode	1..1	Mode of transport	Road / Rail / Air / Ship	Drop Down -Fixed		1/2/3/4
81	transDistance	1..1	Distance of transport		Decimal (10,2)		20
82	transporterName	0..1	Transporter Name		string(Max length:100)		SPURTHIR
83	transDocNo	0..1	Transporter Doc No				TA120; Mandatory if the mode of transport is other than by Road
84	transDocDate	0..1	Transporter Doc Date		string (DD/MM/YYYY)	21-07-2019	20/9/2017
85	vehicleNo	1..1	Vehicle No	Optional	string(Max length:20)		KA12KA1234 or KA12K1234 or KA123456 or KAR1234
86	Signature Details	0..1		Mandatory			
87	DSC	1..1	Digital Signature of the Document			DSC KEY Hash	an optional field since it is signed by the GSTN Portal also and data travels thru secured platform
	A 1.0 ShipTo Details	0..1					

S No	Parameter Name	Description	Mandatory	Field Specifications	Sample Value	
1	ShippingTo_Name	ShippingTo_Legal_Name	Mandatory	string(Max length:60)	Adarsha	A group of business terms providing information about the address to which goods and services invoiced were or are delivered.
1	ShippingTo_Name	ShippingTo_Trade_Name	Mandatory	string(Max length:60)	Adarsha	A group of business terms providing information about the address to which goods and services invoiced were or are delivered.
2	ShippingTo_GSTIN	ShippingTo_GSTIN	Mandatory	string(Max length:100)	36AABCT2223L1ZF	A group of business terms providing information about the address to which goods and services invoiced were or are delivered.
3	ShippingTo_Address 1	ShippingTo_Address 1	Mandatory	string(Max length:50)	Address	A group of business terms providing information about the address to which goods and services invoiced were or are delivered.
4	ShippingTo_Address 2	ShippingTo_Address 2	Optional	string(Max length:50)	Address	A group of business terms providing information about the address to which goods and services invoiced were or are delivered.
5	ShippingTo_Place	ShippingTo_Place	Optional	string(Max length:50)	Bangalore	A group of business terms providing information about the address to which goods and services invoiced were or are delivered.
6	ShippingTo_Pincode	ShippingTo_Pincode	Mandatory	string(Max length:6)	560001	A group of business terms providing information about the address to which goods and services invoiced were or are delivered.

							delivered.		
7	ShippintTo_State	1..1	ShippintTo_State	Mandatory	string(Max length:100)	Karnataka	A group of business terms providing information about the address to which goods and services invoiced were or are delivered.		
8	SubsupplyType		Supply Type	Mandatory	String(Max length:2)	Supply/export/Jobwork	A group of business terms providing information about the address to which goods and services invoiced were or are delivered.		
9	TransactionMode		Transaction Mode	Mandatory	String(Max length:2)	Regula/BilTo/ShipTo	A group of business terms providing information about the address to which goods and services invoiced were or are delivered.		
	A 1.1 DispatchFrom Details								
S No	Parameter Name		Description		Field Specifications	Sample Value			
1	Company_Name	1..1	Company_Name	Mandatory	string(Max length:60)	ICAI	Detail of person and address wherefrom goods are dispatched.		
2	Address1	1..1	Address1	Mandatory	string(Max length:100)	Vasanth Nagar	Detail of person and address wherefrom goods are dispatched.		
2	Address2	0..1	Address2	Optional	string(Max length:100)	Millers Road	Detail of person and address wherefrom goods are dispatched.		
3	City	1..1	Place	Optional	string(Max length:100)	Bangalore	Detail of person and address wherefrom goods are dispatched.		
4	State	1..1	State	Mandatory	String(Max length:2)	Karnataka	Detail of person and address wherefrom goods are dispatched.		

5	Pincode	1..1	Pincode	Mandatory	string(Max length:6)	560087	Detail of person and address wherefrom goods are dispatched.
	A 1.2 Item Details	1..n					
S No	Parameter Name		Description		Field Specifications	Sample Value	
1	SLNO	1..1	Serial Number	Mandatory	int	1,2,3	
2	Item Description	0..1	Item description	optional	string(Max length:300)	Mobile	The identification scheme identifier of the Item classification identifier
3	ISService	0..1	ISService	Optional	Character	Y/N	Specify whether supply is that of Services or not
4	HSN code	0..1	HSN code	Optional	string(Max length:8)	1122	A code for classifying the item by its type or nature.
5	Batch	0..1	...	Optional	Refer A 1.3.1	galaxy	Batch number details are important to be mentioned for certain set of manufacturers
6	Barcode	0..1	ItemBarcode	Optional	string(Max length:30)	b123	Barcoding if to be provided need to be specified
7	Quantity	1..1	Quantity	Mandatory	Decimal (13,3)	10	The quantity of items (goods or services) that is charged in the Invoice line.
8	FreeQty	0..1	free quantity	Optional	Decimal (13,3)	1	Detail of any FOC item

9	UQC	0..1	uom	Optional	string(Max length:8)	Box	The unit of measure that applies to the invoiced quantity. Codes for unit of packaging from UNECE Recommendation No. 21 can be used in accordance with the descriptions in the "Intro" section of UN/ECE Recommendation 20, Revision 11 (2015): The 2 character alphanumeric code values in UNECE Recommendation 21 shall be used. To avoid duplication with existing code values in UNECE Recommendation No. 20, each code value from UNECE Recommendation 21 shall be prefixed with an "X", resulting in a 3 alphanumeric code when used as a unit of measure.
10	Rate	1..1	Item Rate per quantity	Mandatory	Decimal (10,2)	500.5	The number of item units to which the price applies.
11	GrossAmount	1..1	gross amount	Optional	Decimal (10,2)	5000	The price of an item, exclusive of GST, after subtracting item price discount. The Item net price has to be equal with the Item gross price less the Item price discount, if they are both provided. Item price can not be negative.
12	DiscountAmount	0..1	discount amount	Optional	Decimal (10,2)		The total discount subtracted from the Item gross price to calculate the Item net price.
13	PreTaxAmount	0..1	Pretax	Optional	Decimal (10,2)	50	This is the Value after the Tax. Ideally this would be taxable value in most cases, when ever there is a change in the assesable value then pretax amount should be used for.

14	AssesseeValue	1..1	net amount	Mandatory	Decimal (13,2)	5000	The unit price, exclusive of GST, before subtracting item price discount, can not be negative
15	GST Rate	1..1	Rate	Mandatory	Decimal(3,2)	5	The GST rate, represented as percentage that applies to the invoiced item.
16	Item	0..1	IGST Amount as per item	Mandatory	Decimal(11,2)		A group of business terms providing information about GST breakdown by different categories, rates and exemption reasons
17	Item	0..1	CGST Amount as per item	Mandatory	Decimal(11,2)	650.00	
18	Item	0..1	SGST Amount as per item	Mandatory	Decimal(11,2)	650.00	
19	Item	0..1	CESS Amount as per item	Optional	Decimal(11,2)	65.00	
20	StateCessAmt	0..1	State cess amount as per item	Optional	Decimal(11,2)	65.00	
21	OtherCharges	0..1	Other if any	Optional	Decimal(11,2)		A group of business terms providing information about allowances applicable to the Invoice as a whole. A group of business terms providing information about charges and taxes other than GST, applicable to the Invoice as a whole.

22	Invoice_line_net_amount	0..1	Invoice line Net Amount	Optional	Decimal(11, 2)		The total amount of the Invoice line. The amount is "net" without GST, i.e. inclusive of line level allowances and charges as well as other relevant taxes. Must be rounded to maximum 2 decimals.
23	Order__Line_Reference	0..1	Reference to purchase order	optional	String (50)		Reference of purchase order.
24	ItemTotal	1..1	net amount	Optional	Decimal (13,2)	5000	A group of business terms providing the monetary totals for the Invoice.
25	Origin_Country	0..1	Origin country of item	optional	String(Max length:2)		This is to specify item origin country like mobile phone sold in India could be manufactured in China.
26	SerialNoDetails	0..1	...	Optional	Refer A 1.3.2		
	A 1.3 Total Details	1..1		Mandatory			
S No	Parameter Name		Description		Field Specifications	Sample Value	
1	IGSTValue	0..1	IGST Amount as per invoice	Optional	Decimal(11, 2)		Appropriate taxes based on rule will be applicable. For example either of CGST & SGST or IGST will be mandatory. As there is no way to show conditional mandatory, optional has been mentioned against all taxes.
2	CGSTValue	0..1	CGST Amount as per invoice	Optional	Decimal(11, 2)		Taxable value as per Act to be specified

3	SGSTValue	0..1	SGST Amount as per invoice	Optional	Decimal(11, 2)		Taxable value as per Act to be specified
4	CESSValue	0..1	Cess Amount as per invoice	Optional	Decimal(11, 2)		Taxable value as per Act to be specified
5	StateCessValue	0..1	State cess Amount as per invoice	Optional	Decimal(11, 2)		Taxable value as per Act to be specified
6	Rate	0..1	Tax Rate	Optional	Decimal(11, 2)		Tax Rate
7	Freight	0..1	Charges	Optional	Decimal(11, 2)		
8	Insurance	0..1	Charges	Optional	Decimal(11, 2)		
9	Packaging and Forwarding	0..1	Charges	Optional	Decimal(11, 2)		
10	Other Charges	0..1	Pretax/post charges	Optional	Decimal(11, 2)		A group of business terms providing information about allowances applicable to the Invoice as a whole. A group of business terms providing information about charges and taxes other than GST, applicable to the Invoice as a whole.
11	Roundoff	0..1	roundoff value	Optional	Decimal(11, 2)		The amount to be added to the invoice total to round the amount to be paid. Must be rounded to maximum 2 decimals.
12	Total Invoice Value	1..1	Total amount	Mandatory	Decimal(11, 2)		The total amount of the Invoice with GST. Must be rounded to maximum 2 decimals.

A 1.3.1 Batch Details		1..1	Description		Field Specifications	Sample Value	
S No	Parameter Name						
1	BatchName	1..1	Batch number/name	Mandatory	string(Max length:20)		Batch number details are important to be mentioned for certain set of manufacturers
2	BatchExpiry Date	0..1	Expiry Date	optional	string (DD/MM/YYYY)		Expiry Date of the Batch
3	WarrantyDate	0..1	Warranty Date	Optional	string (DD/MM/YYYY)		Warranty Date of the ITEM
	A 1.3.2 Serial Number Details	0..1					
S No	Parameter Name		Description		Field Specifications	Sample Value	
1	SerialNumber	1..1	Serial Number in case of each item having unique number	Optional	string(Max length:15)		0
2	OtherDetail1	0..1	other detail of serial number	Optional	string(Max length:10)		0

3	OtherDetail2	0..1	other detail of serial number	Optional	string(Max length:10)	Sample Value	0
	A 1.3.3 PreTax Details						
S No	Parameter Name		Description		Field Specifications		
1	Pretax Particulars		Pretax ledger/particulars	Optional	string(Max length:100)		0
2	TaxOn		Pretax on gross amount or any other	Optional	Decimal(11, 2)		0
3	Amount		Amount	Optional	Decimal(11, 2)		0

6. This notification shall be deemed to have come into force with effect from the 1st day of January, 2020.

By order and in the name of the Governor of Chhattisgarh,
REENA BABASAHEB KANGALE, Secretary.